

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION
3:06cv305-C

DAVID ESTES COOPER,)
)
 Plaintiff,)
)
 vs.)
)
UNITED STATES OF AMERICA,)
)
 Defendants.)

MEMORANDUM AND ORDER

On July 25, 2006, *Pro Se* Plaintiff, David Estes Cooper, filed with this Court a “Retroactive Motion of Injunction” (Doc. No. 2) on the tax levy of his real property by the North Carolina Department of Revenue. On July 31, 2006, Plaintiff filed a “Motion of Stay and Order Estoppel of Sale Real Property,” (Doc. No. 3) regarding the same tax levy.

The Court construes *pro se* pleadings liberally. Haines v. Kemer, 404 U.S. 519, 92 S.Ct. 594, 30 L.Ed.2d 652 (1972). The plaintiff here has argued that he and his family were punished and discriminated against due to the tax levy. The gist of his argument appears to be that his income is beyond the reach of the United States, and that he never agreed to be liable for the National Debt. The plaintiff, however, has failed to construe or articulate a legal theory upon which the Court can more fully deliberate. Beaudett v. City of Hampton, 775 F.2d 1274, 1278 (4th Cir. 1985) (the court will not “conjure up questions never squarely presented”).

THEREFORE, IT IS ORDERED that the plaintiff's motions be **DENIED**.

Signed: August 8, 2006

A handwritten signature in black ink, reading "Robert J. Conrad, Jr.", written over a horizontal line.

Robert J. Conrad, Jr.
Chief United States District Judge

